

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:)	
)	
CHARLES R. CHANDLER)	Shelby
Ward 63, Block 64, Parcel 14)	County
Residential Property)	
Tax Years 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge, who determined the subject property should be assessed as follows:

Land value	Improvement	Total value	Assessment
\$14,100	\$59,000	\$73,100	\$18,275

The appeal was heard in Memphis on April 24, 2007 before Commission members Brooks (presiding), Jones and Wade. Mr. Chandler represented himself, and the assessor was represented by John Zelinka and Teri Brandon of her staff.

Findings of fact and conclusions of law

The subject property is a home and lot on Rock Road in Memphis. The home was constructed in the 1950's but has been expanded by various owners, not always in a professional manner. Mr. Chandler testified to various functional deficiencies in the home, including multiple levels and flat portions of his roof, concluding his property should be valued at no more than \$60,000-\$65,000.

Ms. Brandon presented a comparable sales analysis concluding the present value was adequately supported, noting that many of the comparable properties also suffered from various deficiencies having been constructed at about the same time as the subject.

Under rules applicable to these proceedings, the party seeking to change the decision under review bears the burden of proof. Accepting the fact of the conditions adversely affecting the value of this property, we have no evidence of an alternative value to that recommended in the initial decision and order. We are therefore constrained to affirm the initial decision and order.

Mr. Chandler requested at the hearing that his appeal be amended to include tax year 2006 since the time to appeal to the county board of equalization had run during the pendency of the appeal to the State Board of Equalization. The assessor neither

opposed nor supported the request. The Commission finds it is its usual practice to grant such requests, and the appeal will include 2006 unless the assessor subsequently demonstrates good cause to reconsider our action upon a timely petition.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed, and the value and assessment determined as follows:

Land value	Improvement	Total value	Assessment
\$14,100	\$59,000	\$73,100	\$18,275

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: July 5, 2007

Tom Brook
Presiding member

ATTEST:

Kelcie J. Jener
Executive Secretary

cc: Mr. Charles Chandler
Ms. Rita Clark, Assessor